

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2574
Version: As introduced

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Subject: Exempting certain clay targets from the sales tax

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Overview

Simplifies the bookkeeping requirements regarding the sales tax treatment of clay targets purchased by a hunting club or shooting range.

The bill provides that that hunting clubs and shooting ranges may purchase clay targets exempt from the sales tax provided that they either (1) use the clay targets in providing a shooting experience on the premises of the hunting club or shooting range, or (2) sell the clay targets at retail. Hunting clubs and shooting facilities will continue to charge sales tax on both shooting fees and on retail sales of targets to customers.

Currently the purchase of clay targets used in providing a shooting experience are only tax exempt as a “sale for resale” if the clay targets are listed separately on the sales tax receipt given to the customer. This bill would eliminate the need to keep separate records for clay targets showing how they were used and allow the facility to charge one all-inclusive taxable shooting fee.

Effective for sales and purchases made after June 30, 2016.